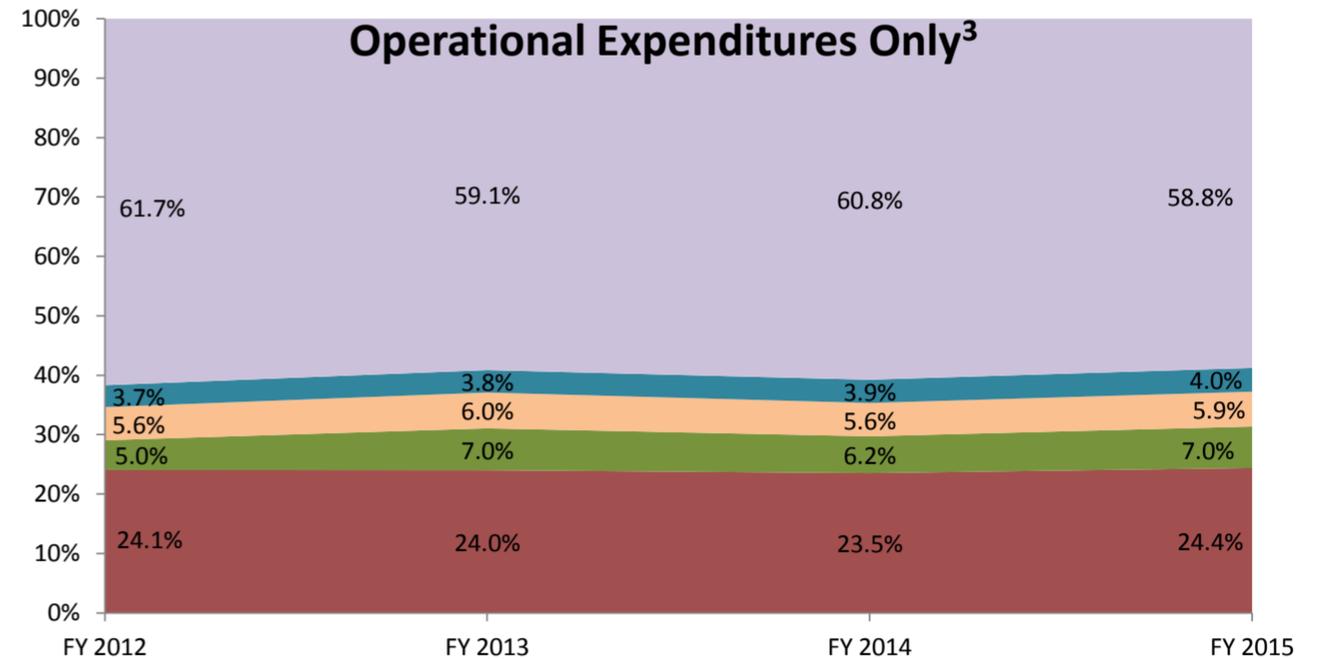
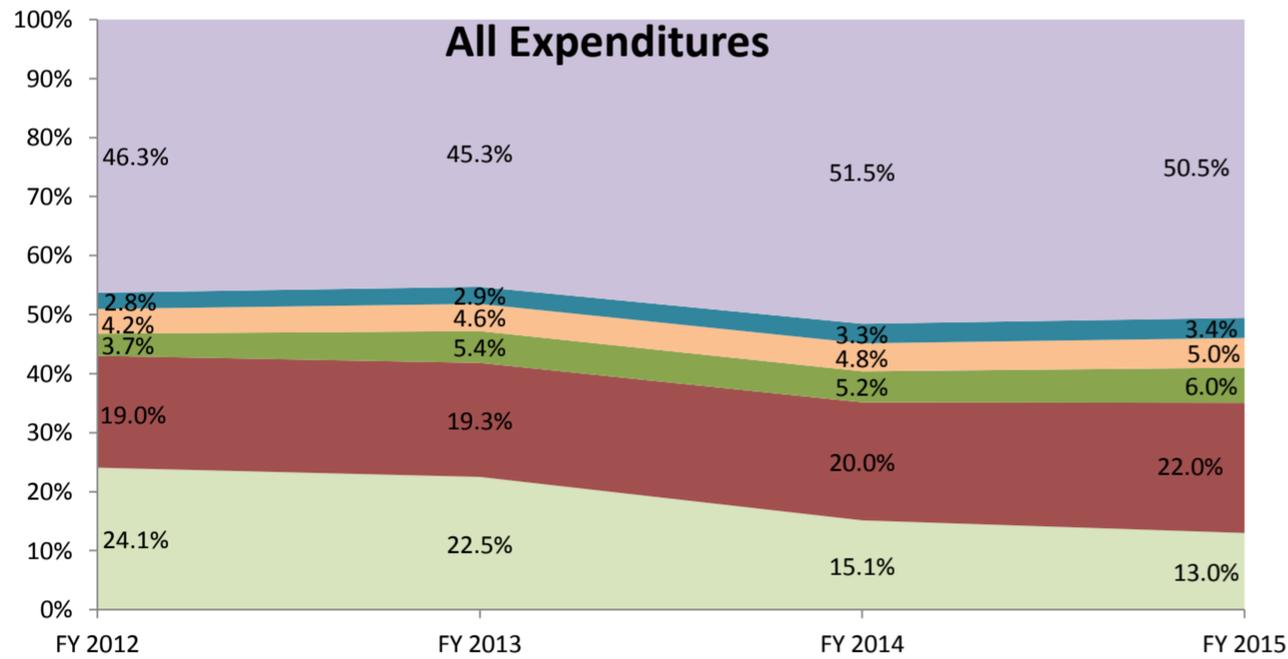


School Corporation Expenditures by Account
Biannual Financial Report Data
Springs Valley Com School Corp (6160)

Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$5,549,886	58.6%	\$4,800,104	46.1%	\$5,442,825	46.3%	\$5,157,866	45.3%	\$5,049,188	51.5%	\$4,795,576	50.5%
Student Instructional Support	\$660,021	7.0%	\$866,308	8.3%	\$815,704	6.9%	\$853,655	7.5%	\$789,817	8.1%	\$800,968	8.4%
Total	\$6,209,907	65.6%	\$5,666,412	54.4%	\$6,258,529	53.2%	\$6,011,521	52.8%	\$5,839,005	59.6%	\$5,596,544	59.0%

Non Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$2,217,642	23.4%	\$3,025,494	29.0%	\$2,668,932	22.7%	\$2,813,239	24.7%	\$2,472,826	25.2%	\$2,658,510	28.0%
Non Operational	\$1,041,058	11.0%	\$1,725,782	16.6%	\$2,830,873	24.1%	\$2,562,842	22.5%	\$1,483,516	15.1%	\$1,233,770	13.0%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$3,258,700	34.4%	\$4,751,277	45.6%	\$5,499,804	46.8%	\$5,376,081	47.2%	\$3,956,341	40.4%	\$3,892,279	41.0%

Grand Total	\$9,468,607	\$10,417,689	\$11,758,334	\$11,387,602	\$9,795,346	\$9,488,823
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- Non Operational
- Other Overhead and Operational
- Corporation Administration
- School Administration
- Other Student Instructional Support
- Student Academic Achievement

Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
Springs Valley Com School Corp (6160)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change				
					2006 to 2015	2009 to 2015	2014 to 2015		
Student Academic Achievement									
11050	Regular Programs	Full Day Kindergarten	\$140,887	\$175,575	\$203,455	\$199,039	41.3%	13.4%	-2.2%
11100	Regular Programs	Elementary	\$1,623,507	\$1,692,214	\$1,588,043	\$1,522,896	-6.2%	-10.0%	-4.1%
11300	Regular Programs	High School	\$1,045,244	\$1,504,308	\$1,576,356	\$1,577,344	50.9%	4.9%	0.1%
11420	Regular Programs	Vocational Education - Agriculture B	\$59,256	\$89,104	\$55,324	\$56,292	-5.0%	-36.8%	1.7%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$83,614	\$80,261	\$83,461	\$81,708	-2.3%	1.8%	-2.1%
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$11,832	\$0	\$0	\$0	NA	NA	NA
12150	Special Programs	Gifted and Talented - High Ability Student Programs	\$0	\$26,949	\$27,337	\$27,565	NA	2.3%	0.8%
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$36,345	\$3,209	\$662	\$828	-97.7%	-74.2%	25.1%
12510	Special Programs	Culturally Different - Communication Disorders	\$63,342	\$0	\$0	\$0	NA	NA	NA
12710	Special Programs	Equal Opportunity At Risk	\$72,093	\$0	\$0	\$0	NA	NA	NA
12900	Special Programs	Other Special Programs	\$101,597	\$80,665	\$138,251	\$206,022	102.8%	155.4%	49.0%
13900	Adult/Cont. Ed. Programs	Other Adult/Continuing Ed. Program	\$33,004	\$0	\$0	\$0	NA	NA	NA
14100	Summer School Programs	Elementary	\$17,959	\$18,376	\$6,342	\$6,351	-64.6%	-65.4%	0.1%
14300	Summer School Programs	High School	\$42,610	\$34,919	\$33,451	\$30,078	-29.4%	-13.9%	-10.1%
16100	Remediation	Remediation Testing	\$31,118	\$5,707	\$0	\$0	NA	NA	NA
16200	Remediation	Preventive Remediation	\$0	\$62,920	\$48,567	\$54,247	NA	-13.8%	11.7%
17300	Pay. to Other Gov. Units in State	Area Vocat. School (Part. Share)	\$159,929	\$329,524	\$345,340	\$283,957	77.6%	-13.8%	-17.8%
17400	Pay. to Other Gov. Units in State	Joint Services and Supply - Special Ed.	\$344,200	\$292,263	\$511,890	\$388,510	12.9%	32.9%	-24.1%
22110	Instruction	Imp. of Instruction - Service Area Direction	\$37,781	\$0	\$0	\$0	NA	NA	NA
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$29,799	\$19,703	\$2,008	\$0	NA	NA	NA
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$1,731	\$2,689	\$2,010	\$7,224	317.4%	168.7%	259.4%
22190	Instruction	Imp. of Instruction - Other Imp. of Instruct. Services	\$0	\$19,617	\$1,751	\$0	NA	NA	NA
22220	Instruction	Library/Media Services - School Library	\$87,140	\$117,552	\$69,218	\$71,336	-18.1%	-39.3%	3.1%
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$0	\$139,759	\$206,252	\$244,476	NA	74.9%	18.5%
22360	Instruction	Instruc. Related Tech. - Network Support	\$95,887	\$0	\$4,289	\$3,743	-96.1%	NA	-12.7%
22380	Instruction	Instruc. Related Tech. - PD for Instr. Focused Tech. Pers.	\$0	\$601	\$987	\$6,996	NA	1064.1%	608.9%
22900	Instruction	Other Support Service - Instruct. Staff	\$0	\$30,693	\$0	\$0	NA	NA	NA
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$84,349	\$73,496	\$71,852	\$26,963	-68.0%	-63.3%	-62.5%
25540	Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$0	\$0	\$72,344	\$0	NA	NA	NA
26497	NA	Teachers Retir. Fund - 07 Acct. Code	\$165,170	\$0	\$0	\$0	NA	NA	NA
Student Academic Achievement Total			\$4,368,394	\$4,800,104	\$5,049,188	\$4,795,576	9.8%	-0.1%	-5.0%
Student Instructional Support									
21220	Students	Guidance Services - Counseling Services	\$130,658	\$247,103	\$191,599	\$194,520	48.9%	-21.3%	1.5%
21290	Students	Guidance Services - Other Guidance Services	\$4,615	\$0	\$0	\$0	NA	NA	NA
21340	Students	Health Services - Nurse Services	\$32,201	\$48,192	\$47,378	\$42,743	32.7%	-11.3%	-9.8%
21520	Students	Speech Path. & Audio. Serv. - Speech Pathology Services	\$0	\$84,410	\$85,351	\$86,108	NA	2.0%	0.9%
24100	School Administration	Office of The Principal	\$320,975	\$457,076	\$465,489	\$477,598	48.8%	4.5%	2.6%
24900	School Administration	Other Support Services - School Admin.	\$24,262	\$29,527	\$0	\$0	NA	NA	NA
Student Instructional Support Total			\$512,711	\$866,308	\$789,817	\$800,968	56.2%	-7.5%	1.4%
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$25,124	\$0	\$0	\$0	NA	NA	NA
23150	General Administration	Board of Education - Legal Services	\$3,209	\$3,529	\$5,676	\$5,166	61.0%	46.4%	-9.0%
23160	General Administration	Board of Education - Promotion Expenses	\$909	\$400	\$29	\$215	-76.4%	-46.2%	641.4%
23190	General Administration	Board of Education - Other Governing Body Services	\$0	\$66,011	\$69,056	\$64,215	NA	-2.7%	-7.0%
23210	General Administration	Executive Administration - Office of The Superintendent	\$183,666	\$244,894	\$236,024	\$263,309	43.4%	7.5%	11.6%
23230	General Administration	Executive Administration - Staff Relations and Negotiations	\$0	\$916	\$67	\$164	NA	-82.1%	143.2%
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$1,852	\$577	\$502	\$293	-84.2%	-49.1%	-41.6%
25140	Central Services	Fiscal Services - Receiving and Disbursing Funds	\$0	\$0	\$0	\$7,295	NA	NA	NA
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$16,519	\$581	\$715	\$764	-95.4%	31.5%	6.9%
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$0	\$0	\$0	\$35	NA	NA	NA

School Corporation Expenditures by Account
Biannual Financial Report Data
Springs Valley Com School Corp (6160)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
25196 Central Services Fiscal Services - Other - Cash Change	\$200	\$350	\$350	\$450	125.0%	28.6%	28.6%
25400 Central Services Planning, Research, Dev. and Evaluation	\$6,000	\$0	\$0	\$0	NA	NA	NA
25750 Central Services Personnel Services - Health Services	\$237	\$225	\$0	\$0	NA	NA	NA
25790 Central Services Personnel Services - Other Personnel Services	\$0	\$382	\$6,042	\$1,948	NA	409.4%	-67.8%
25870 Central Services Admin. Tech. Services - PD Costs For Admin. Tech. Pers.	\$0	\$952	\$0	\$0	NA	NA	NA
25890 Central Services Other Technology Services	\$0	\$0	\$1,610	\$2,680	NA	NA	66.5%
25990 Central Services Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$0	\$345,277	\$193,721	\$219,810	NA	-36.3%	13.5%
26200 Oper. & Maint. of Plant Serv. Maintenance of Buildings	\$678,757	\$1,016,523	\$830,542	\$852,401	25.6%	-16.1%	2.6%
26300 Oper. & Maint. of Plant Serv. Maintenance of Grounds	\$388	\$29,709	\$1,430	\$1,496	285.6%	-95.0%	4.6%
26400 Oper. & Maint. of Plant Serv. Maintenance of Equipment	\$177,973	\$232,828	\$171,424	\$139,164	-21.8%	-40.2%	-18.8%
26495 Category not Specified Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$450	\$0	\$0	\$0	NA	NA	NA
26500 Oper. & Maint. of Plant Serv. Vehicle Maintenance (not buses)	\$8,086	\$7,970	\$7,481	\$26,964	233.5%	238.3%	260.4%
26700 Oper. & Maint. of Plant Serv. Insurance	\$107,760	\$52,349	\$56,883	\$58,159	-46.0%	11.1%	2.2%
27010 Student Transportation Service Area Direction	\$14,085	\$16,725	\$38,306	\$45,615	223.9%	172.7%	19.1%
27100 Student Transportation Vehicle Operation	\$91,615	\$113,133	\$122,871	\$105,525	15.2%	-6.7%	-14.1%
27300 Student Transportation Vehicle Servicing and Maintenance	\$54,493	\$106,333	\$73,464	\$82,001	50.5%	-22.9%	11.6%
27400 Student Transportation Purchase of School Buses	\$36,250	\$206,600	\$0	\$87,947	142.6%	-57.4%	NA
27500 Student Transportation Insurance on Buses	\$23,319	\$10,925	\$9,221	\$8,861	-62.0%	-18.9%	-3.9%
27700 Student Transportation Contracted Transportation Services	\$257,721	\$197,873	\$220,286	\$226,307	-12.2%	14.4%	2.7%
27900 Student Transportation Other Student Transportation Services	\$2,914	\$23,404	\$11,475	\$8,048	176.2%	-65.6%	-29.9%
27910 Student Transportation Bus Driver Training	\$0	\$0	\$300	\$210	NA	NA	-30.0%
31100 Food Services Operations Service Area Direction	\$0	\$1,170	\$340	\$279	NA	-76.1%	-17.9%
31200 Food Services Operations Food Preparation and Dispensing	\$136,637	\$168,766	\$223,284	\$222,605	62.9%	31.9%	-0.3%
31300 Food Services Operations Food Delivery	\$61	\$0	\$0	\$0	NA	NA	NA
31400 Food Services Operations Food Purchases	\$142,895	\$165,080	\$174,899	\$206,970	44.8%	25.4%	18.3%
31900 Food Services Operations Other Food Services	\$11,909	\$12,011	\$16,827	\$19,611	64.7%	63.3%	16.5%
Overhead and Operational Total	\$1,983,028	\$3,025,494	\$2,472,826	\$2,658,510	34.1%	-12.1%	7.5%
Non Operational							
33100 Community Service Operations Direction of Community Services	\$439	\$693	\$0	\$0	NA	NA	NA
33200 Category not Specified Community Recreation	\$2,450	\$12,368	\$14,618	\$14,873	507.2%	20.3%	1.7%
33400 Category not Specified Athletic Coaches	\$97,785	\$117,680	\$120,266	\$117,422	20.1%	-0.2%	-2.4%
33940 Other Community Services Child Care Services	\$1,057	\$0	\$0	\$0	NA	NA	NA
43000 Category not Specified Professional Services	\$22,787	\$6,625	\$6,980	\$11,678	-48.8%	76.3%	67.3%
45100 Building Acq., Const. and Impr. Building Acquisition, Const. and Improv.	\$120,590	\$84,524	\$92,349	\$58,327	-51.6%	-31.0%	-36.8%
45200 Building Acq., Const. and Impr. Energy Savings Contracts	\$3,898	\$4,388	\$4,658	\$0	NA	NA	NA
45400 Building Acq., Const. and Impr. Sports Facilities	\$0	\$0	\$275	\$6,204	NA	NA	2156.1%
45500 Building Acq., Const. and Impr. Rent of Build., Facilities, and Equip.	\$11,500	\$0	\$0	\$0	NA	NA	NA
47000 Category not Specified Purchase of Mobile or Fixed Equipment	\$279,219	\$636,882	\$302,694	\$207,902	-25.5%	-67.4%	-31.3%
51100 Principal on Debt Bonds	\$0	\$50,000	\$70,000	\$70,000	NA	40.0%	0.0%
52100 Interest on Debt Bonds	\$0	\$70,223	\$56,675	\$53,163	NA	-24.3%	-6.2%
53100 Lease Rental Buildings-Principal	\$465,000	\$315,000	\$520,000	\$460,000	-1.1%	46.0%	-11.5%
53150 Lease Rental Buildings-Interest	\$0	\$399,100	\$262,400	\$231,600	NA	-42.0%	-11.7%
60700 Category not Specified Scholarships	\$3,000	\$28,300	\$32,600	\$2,600	-13.3%	-90.8%	-92.0%
Non Operational Total	\$1,007,725	\$1,725,782	\$1,483,516	\$1,233,770	22.4%	-28.5%	-16.8%
Prorated by Fund							
26491 NA PERF - Academic Achievement	\$32,750	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Instructional Support	\$4,601	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Overhead and Operational	\$19,914	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Non Operational	\$1,026	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Academic Achievement	\$252,730	\$0	\$0	\$0	NA	NA	NA

School Corporation Expenditures by Account
Biannual Financial Report Data
Springs Valley Com School Corp (6160)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
26492 NA Social Security - Instructional Support	\$34,229	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Overhead and Operational	\$57,732	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Non Operational	\$7,823	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Academic Achievement	\$11,392	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Instructional Support	\$1,707	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Overhead and Operational	\$7,034	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Non Operational	\$405	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Academic Achievement	\$688,883	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Instructional Support	\$96,069	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Overhead and Operational	\$137,107	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Non Operational	\$21,623	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Academic Achievement	\$641	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Instructional Support	\$62	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Overhead and Operational	\$75	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Non Operational	\$14	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Academic Achievement	\$195,096	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Instructional Support	\$10,641	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Overhead and Operational	\$12,751	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Non Operational	\$2,442	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total	\$1,596,749	\$0	\$0	\$0	NA	NA	NA